Michael R. Johnson, Esq. (A7070) Douglas M. Monson, Esq. (A2293) David H. Leigh, Esq. (A9433)

RAY QUINNEY & NEBEKER P.C. 36 South State Street, 14th Floor

Salt Lake City, Utah 84111 Telephone: (801) 532-1500 Facsimile: (801) 532-7543 Email: mjohnson@rqn.com

Email: dmonson@rqn.com Email: dleigh@rqn.com

Counsel for Gil A. Miller, Chapter 11 Trustee of the Consolidated Estate

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF UTAH

CENTRAL DIVISION

In re:

DEE ALLEN RANDALL, et al.,

Debtors.

Bankruptcy Case No. 10-37546

(Substantively Consolidated with Case Nos. 11-34826, 11-34830, 11-34831, 11-34833 and 11-34834)

Chapter 11

Honorable Joel T. Marker

(Filed via ECF)

STIPULATION BETWEEN THE TRUSTEE AND AMERICAN PENSION SERVICES INC. RESOLVING ISSUES CONCERNING DUPLICATE PROOFS OF CLAIM AND SERVICE UPON AMERICAN PENSION SERVICES INC.'S CLIENTS OF THE SOLICITATION PACKAGES AND PLAN BALLOTS FOR THE TRUSTEE'S LIQUIDATING PLAN OF REORGANIZATION

Gil A. Miller (the "**Trustee**"), the Chapter 11 Trustee of the substantively consolidated Chapter 11 estate of Dee Allen Randall, Horizon Auto Funding, LLC, Independent Commercial

Lending, LLC, Horizon Financial Center I, LLC, Horizon Mortgage and Investment Inc., and Horizon Financial & Insurance Group Inc. (collectively, the "**Debtors**"), through counsel, and American Pension Services Inc. ("**APS**") hereby stipulate and agree as follows:

FACTUAL BACKGROUND

- 1. Dee Allen Randall ("Randall"), a Chapter 11 debtor before the Bankruptcy
 Court, commenced Chapter 11 Case No. 10-37546 (the "Randall Case") on or about December
 20, 2010 (the "Randall Petition Date") by filing a voluntary petition for relief under Chapter 11
 of Title 11 of the United States Code (the "Bankruptcy Code") with the Bankruptcy Court.
- 2. Between the Randall Petition Date and September 29, 2011, Randall continued to operate as a debtor-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.
- 3. As of September 29, 2011, Randall owned and was the president or manager, as the case may be, of each of Horizon Auto Funding, LLC, Independent Commercial Lending, LLC, Horizon Financial Center I, LLC, Horizon Mortgage and Investment Inc. and Horizon Financial & Insurance Group Inc. (hereinafter, the "Corporate Debtors").
- 4. On or about September 29, 2011, an Order was entered by the Bankruptcy Court approving the appointment of the Trustee in the Randall Case. [Docket 247]
- 5. Upon his appointment, the Trustee stepped into Randall's shoes and became the owner, in his capacity as Chapter 11 trustee, of each of the Corporate Debtors.
- 6. On October 12, 2011 (the "Corporate Debtors Petition Date"), the Trustee, in his capacity as Chapter 11 Trustee in the Randall Case, caused a voluntary petition for relief under Chapter 11 of the Bankruptcy Code to be filed for each of the Corporate Debtors (the "Corporate Debtor Cases").

- 7. On January 27, 2012, the Bankruptcy Court entered its Order substantively consolidating the separate bankruptcy estates of each of the Debtors, with the Corporate Debtor Cases being consolidated with and into the Randall Case (the "Consolidated Estate"), but effective only as of the date of the consolidation Order.
- 8. By virtue of the Bankruptcy Court's Order of substantive consolidation, the Trustee is now the Chapter 11 Trustee of the Consolidated Estate of all of the Debtors.
- 9. Prior to the Randall Petition Date, certain Investors identified in Exhibits A, B and C to this Stipulation (the "IRA Investors") invested funds from their IRA accounts for which they are the named beneficiaries with one or more of the Debtors in anticipation and based upon representations from the Debtors of receiving certain promissory notes or other instruments (the "Notes"). In some cases, the IRA Investors also invested funds from their personal accounts (and not from their IRA accounts) and received additional Notes for their personal investments.
- 10. The Trustee asserts that the Debtors were engaged in a Ponzi scheme, and that in a Ponzi scheme the investors, including the IRA Investors, are only entitled to a return of unpaid principal or, in other words, are only entitled to receive a claim for the difference between the total amount of their investment and any prior payments made on the investment, however denominated or accounted for.
- 11. Most of the IRA Investors who did not receive back the full unpaid principal on their Notes have filed proofs of claim in their individual names against the Consolidated Estate (the "IRA Investor Proofs of Claims").

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- 12. APS is the Administrator for the IRA accounts of the IRA Investors. In its capacity as the Administrator for the IRA accounts, APS has also filed a number of proofs of claim on behalf of the IRA Investors for the investments made from the IRA accounts for the IRA Investors (the "APS Proofs of Claim"), which has resulted in a large number of duplicate proofs of claim that have been filed against the Consolidated Estate. APS did not file any proofs of claim for any personal investments made by any of the IRA Investors.
- 13. The Trustee filed his proposed Chapter 11 Trustee's Liquidating Plan of Reorganization Dated April 3, 2013 (the "Plan") on April 3, 2013 [Docket 1070]. The Trustee filed his Disclosure Statement for Chapter 11 Trustee's Liquidating Plan of Reorganization Dated April 3, 2013 (the "Disclosure Statement") on July 2, 2013 [Docket 1174]. The Trustee anticipates that he will shortly be receiving Court approval for the adequacy of the Disclosure Statement and Court authorization to circulate the Plan and Disclosure Statement and related materials (the "Solicitation Package") and the Plan ballots (the "Plan Ballots") to the IRA Investors and other creditors for Plan voting purposes.
- 14. Exhibit A to this Stipulation is a list of duplicate claims filed against the Consolidated Estate where the amount claimed in both the APS Proof of Claim and the IRA Investor Proof of Claim is identical. The Trustee and APS agree that each APS Proof of Claim listed on Exhibit A (which represents the investment made from an IRA Investor's IRA account) will be considered a duplicate claim against the Consolidated Estate that APS agrees will be disallowed as a duplicate claim, with the corresponding IRA Investor Proof of Claim to be deemed to be the effective claim against the Consolidated Estate for such IRA Investor's investment from his or her IRA account.

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- 15. The Trustee and APS further agree that for the claims listed on Exhibit A (unless the Trustee has previously filed an objection to the claims of any IRA Investor listed on Exhibit A, or the Bankruptcy Court has entered an Order disallowing any such claims), the Trustee will list on the applicable Plan Ballot the amount stated in the corresponding IRA Investor Proof of Claim as the amount of such IRA Investor's claim against the Consolidated Estate for Plan voting purposes. The Trustee will reserve the right to object to the amount of such IRA Investor's claim after confirmation of the Plan if the Trustee believes that the amount listed in the Plan Ballot is overstated or if the Trustee has any other objection to such IRA Investor's claim.
- 16. Exhibit B to this Stipulation is a list of duplicate claims filed against the Consolidated Estate where the amount claimed in the APS Proof of Claim and the amount claimed in the IRA Investor Proof of Claim are not the same.
- Trustee has previously filed an objection to the claims of any IRA Investor listed on Exhibit B, or the Bankruptcy Court has entered an Order disallowing any such claims), the Trustee will list on the applicable Plan Ballot the higher amount stated in either the IRA Investor Proof of Claim or the corresponding APS Proof of Claim as the amount of such IRA Investor's claim for Plan voting purposes, and the two claims (to the extent that both claims include a claim for the investment made from such IRA Investor's IRA account) will be considered to be "merged" into one claim for the higher amount, with the APS Proof of Claim (which represents the investment from the IRA account of the corresponding IRA Investor) to be deemed to be amended by or an amendment to the corresponding IRA Investor Proof of Claim (which in most instances includes a claim for the investments made by such IRA Investor from his or her personal funds as well as

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a claim for the investment from the IRA account of such IRA Investor). The Trustee will reserve the right to object to the amount of such IRA Investor's claim after confirmation of the Plan if the Trustee believes that the higher amount that is listed on the Plan Ballot is overstated or if the Trustee has any other objection to such IRA Investor's claim. If the Trustee determines, based upon information from the IRA Investor, that the two claims are not duplicates (i.e., the IRA Investor Proof of Claim only includes the personal investments of the IRA Investor, and the corresponding APS Proof of Claim only includes the investments from the IRA account of the IRA Investor, so that there is no overlap), then the two proofs of claims will not be considered to be "merged" into one claim for the higher amount, but instead will be treated separately by the Trustee, with the Trustee still reserving the right to object to the amount of either proof of claim.

18. Exhibit C to this Stipulation is a list of APS Proofs of Claim for which there is no corresponding duplicate proof of claim filed by the applicable IRA Investor. APS will provide to the Trustee the addresses for the Exhibit C IRA Investors. The Trustee and APS agree that for the claims listed on Exhibit C (unless the Trustee has previously filed an objection to the claims of any IRA Investor listed on Exhibit C, or the Bankruptcy Court has entered an Order disallowing any such claims), the Trustee will list on the applicable Plan Ballot the amount stated in the corresponding APS Proof of Claim as the amount of such IRA Investor's claim for Plan voting purposes. The Trustee will reserve the right to object to the amount of such IRA Investor's claim after confirmation of the Plan if the Trustee believes that the amount that is listed on the Plan Ballot is overstated or if the Trustee has any other objection to such IRA Investor's claim.

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- 19. The Trustee and APS stipulate and agree that the Solicitation Packages and the Plan Ballots will be mailed by the Trustee to the addresses for all of the IRA Investors listed on Exhibits A, B and C, and not to APS, even though APS filed the APS Proofs of Claim to protect the interests of the IRA Investors. With respect to the IRA Investors listed on Exhibits A, B, and C for which the Trustee has previously filed an objection to the claims of such IRA Investors, the Trustee will mail Solicitation Packages to the addresses for such IRA Investors, but will not send them a Plan Ballot.
- 20. The Trustee and APS further stipulate and agree that, in the absence of any contrary written instructions from an IRA Investor (such instructions must be received by the Trustee at least three days prior to the mailing of any distribution by the Trustee), any distributions that are payable under the confirmed Plan to any of the IRA Investors listed on Exhibits A, B or C (assuming the claims of such IRA Investors are determined to be allowed unsecured claims for distribution purposes, and only to the extent that the distributions are attributable to that portion of an IRA Investor's investments that were made from his or her IRA account) will be made by checks made payable jointly to the respective IRA Investor and APS as Administrator, and mailed to the address of the respective IRA Investor.
- 21. One of the IRA Investors is Leland R. Thompson, who filed Proof of Claim No. 1070. APS also filed Proof of Claim No. 337-2 and Proof Claim No. 832 as the Administrator for the IRA account of Leland R. Thompson. The Bankruptcy Court entered its Order (the "Thompson Settlement Order") on August 15, 2013 [Docket No. 1255] approving a settlement between the Trustee and (among other parties) Leland R. Thompson and Phyllis N. Thompson (the "Thompsons"), pursuant to which the Trustee agreed that the Thompsons would have an

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Allowed Unsecured Claim against the Consolidated Estate of \$163,874.79. The Trustee and

APS stipulate and agree as follows: (a) the Thompson Settlement Order supersedes the two APS

Proofs of Claim filed by APS on behalf of Leland R. Thompson, and APS Proofs of Claim No.

337-2 and 832 will be deemed to be disallowed; (b) the Trustee will mail to the Thompsons (and

not to APS) the Solicitation Package and the Plan Ballot for the Thompsons in the Allowed

Unsecured Claim amount of \$163,874.79; and (c) the Trustee will forward directly to the

Thompsons (and not to APS) the settlement check from the Trustee made payable to the

Thompsons as contemplated by the Settlement Agreement with the Thompsons.

22. Exhibit D to this Stipulation is a list of IRA Investors with whom the Trustee has

entered into settlements approved by the Bankruptcy Court whereby such IRA Investors have

released and waived all claims against the Consolidated Estate. The Trustee and APS stipulate

and agree that the APS Proofs of Claim that have been filed by APS on behalf of the IRA

Investors listed on Exhibit D shall be deemed to be disallowed, consistent with the terms of the

settlements between such IRA Investors and the Trustee.

DATED this 19th day of September, 2013.

RAY QUINNEY & NEFEKER P.C.

/s/ Douglas M. Monson

Michael R. Johnson

Douglas M. Monson

David H. Leigh

Counsel for the Trustee

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AMERICAN PENSION SERVICES INC.

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In Re: Dee Allen Randall, et al.

10-37546

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Exhibit A

In re: Dee Allen Randall; Case # 10-37546 Duplicate APS Claims Where the Victim Claim Amount is Identical to the APS Claim Amount

Victim Claim # Victim Claim Amount Creditor Name 598-3 \$97,573.91 Gerald Allred 496 \$22,462.99 Kelly Richins 441-2 \$19,611.23 Tammy J. and Aaron Evans 138-3 \$8,657.50 Susan Richins 659-2 \$28,615.67 Fred Childs 198-2 \$37,278.79 Evelyn Harris 1077 \$77,401.19 Randall Hyde 744-2 \$40,380.75 Miriam Greenland 751-2 \$31,871.42 John Gilbert 293-2 \$31,571.54 Valoy Stowe 885-2 \$47,793.84 Elaine Hansen 773-2 \$135,197.36 Harold D. and Camille Howe 160-2 \$80,815.99 Gary Crump 779-3 \$49,734.74 Roger & Norene Vink 406-2 \$58,696.43 Norma Dooley 355-2 \$21,203.91 Donna R. Fullmer 831-2 \$18,624.38 Carl & Karissa Stucki 1041-2 \$18,136.60 Caroyln S. Stevens 1078 \$59,225.97 <td< th=""><th></th><th></th><th></th></td<>				
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995-2 \$80,242.55 Gary Hone	47-2	\$32,489.52		
995-2 \$80,242.55 Gary Hone	992-2			
50-2 \$504,627.53 Alan Reese Hyer				
	50-2	\$504,627.53	Alan Reese Hyer	

APS	APS		
Claim #	Claim Amount	Creditor Name	Creditor Address 1
598-1	\$97,573.91	American Pension Services Inc	Administrator for Gerald J Allred #5676
619	\$22,462.99	American Pension Services Inc.	Administrator for Kelly Richins #5660
642	\$19,611.23	American Pension Services Inc	Administrator for Tammy J Evans #3981
649	\$8,657.50	American Pension Services Inc	Administrator for Susan F Richins #3873
659-1	\$28,615,67	American Pension Services Inc	Administrator for Fred C Childs #5633
709		American Pension Services Inc	Administrator for Evelyn M Harris #11836
716		American Pension Services Inc	Administrator for Randall Hyde #5748
744-1		American Pension Services Inc	Administrator for Miriam Greenland #7399
751-1		American Pension Services Inc	Administrator for B John Gilbert #8476
771		American Pension Services Inc	Administrator for Valov Stowe #11786
772	\$47,793.84	American Pension Services Inc	Administrator for Elaine B Hansen
773-1	\$135,197.36	American Pension Services Inc	Administrator for Harold D Howe #4201
774	\$80,815.99	American Pension Services Inc	Administrator for Gary R Crump #4190
779-1	\$49,734.74	American Pension Services Inc	Administrator for Norene Spencer
810	\$58,696.43	American Pension Services Inc	Administrator for Norma Dooley #8652
828	\$21,203.91	American Pension Services Inc	Administrator for Donna R Fullmer
831-1	\$18,624.38	American Pension Services Inc	Administrator for Carl Stucki
836	\$18,136.60	American Pension Services Inc	Administrator for Carolyn S Stevens
838	\$59,225.97	American Pension Services Inc	Administrator for Norma Stokes #6666
839-1	\$12,073.25	American Pension Services Inc	Administrator for Sherry Nimori #6632
850-1	\$277,296.17	American Pension Services Inc	Administrator for Patrick A Dover #6539
867-1	\$3,456.43	American Pension Services Inc	Administrator for Karissa Stucki
869	\$17,876.73	American Pension Services Inc	Administrator for Carla Jellings
870-1	\$2,933.88	American Pension Services Inc	Administrator for Robert B Peck
872	\$5,998.03	American Pension Services Inc	Administrator for Burkley M Stevens #5828
892-2	\$6,151.84	American Pension Services Inc	Administrator for Margo L Stratton #8039
898	\$20,428.11	American Pension Services Inc.	Admin for Scot D Weaver #11324
916	\$22,638.88	American Pension Services Inc.	Admin for Shauna Eden #11546
917	\$106,845.00	American Pension Services Inc.	Admin for Terry P Saltas #11307
930	\$55,276.67	American Pension Services Inc	Administrator Dwight G Young #10883
938-1	\$25,365.31	American Pension Services Inc	Administrator for JoAnn R Harris #8381
953	\$15,138.91	American Pension Services Inc.	Admin for Karyn J Culley #11169
965	\$32,489.52	American Pension Services Inc	Adm. Lee Shepard Gardner #12150
992-1	\$171,041.77	American Pension Services Inc	Administrator for Brandi R Day #12539
995-1	\$80,242.55	American Pension Services Inc	Administrator for Gary M Hone #10108
1001	\$504,627.53	American Pension Services Inc	Administrator for Alan Reese Hyer #11408

Exhibit B

In re: Dee Allen Randall; Case # 10-37546
Duplicate APS Claims Where the Victim Claim Amount Differs from the APS Claim Amount

Cialin Amount For Plan Votling Victim Victim Victim Victim Victim Victim Side Si		T		
Purposes Cialm # Claim Amount Creditor Name S905;230,00 63-1 s905;230,00 s905;2	Claim Amount			
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September Sept	\$1,250,000.00	534	\$1,250,000.00	Mike & Dorothy Burnett
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\$124.783.27 197 \$114.630.67 Evelyn M Harris				
\$22,569,71 196 \$21,322.62 Lynn Harris	\$22,569.71	196	\$21,322.62	Lynn Harris
\$61.166.14 291 \$61,166.14 Claudia Sanchez				
S67.978.94 292 S67.978.94 Benry L. Sanchez S204.894.83 388 \$204.894.83 Allen & Jane Jaqq				

APS	APS			
Clalm #	Claim Amount	Creditor Name	Creditor Address 1	
63-2		American Pension Services, Inc.	Administrator for Mariene Carroll (#5929)	
120-1 173-2		American Pension Services/FUB American Pension Services Inc	custodian for JoAnn R. Harris Adm. for Scott Longhurst #7269	
592		American Pension Services Inc	Administrator for Elroy Zentner #3539	
593		American Pension Services Inc	Administrator for Donald Anderson # 3520	
594		American Pension Services Inc	Administrator for Marilyn W Enz #5765	
595 596		American Pension Services Inc American Pension Services Inc	Administrator for James A Eaguinto #5737 Administrator for Carol Edwards Bonar #5	
597-2		American Pension Services Inc	Administrator for Ann G Jensen #5689	
599	\$73,874.74	American Pension Services Inc	Administrator for Mary Lou Warden #5629	
600		American Pension Services Inc	Administrator for R Brent Milne #5976	
603 605		American Pension Services Inc American Pension Services Inc	Administrator for Willis Reid Hansen #55 Administrator for Ronald G Carroll #5928	
613		American Pension Services Inc	Administrator for Royce B Thompson	
615	\$55,855.52	American Pension Services Inc	Administrator for L Dale Green #5704	
616		American Pension Services Inc.	Administrator for Robert James McDougal	
617		American Pension Services Inc	Administrator for L Dale Green #5708	
618 620		American Pension Services Inc American Pension Services Inc	Administrator for Susan Heun #5823 Administrator for David R Warden #5795	
621		American Pension Services Inc.	Administrator for Tim A Jensen #5649	
622	\$5,811.18	American Pension Services Inc.	Administrator for Christiana G McDougal	
624		American Pension Services Inc.	Administrator for Robert C Winz #5595	
630 639		American Pension Services Inc American Pension Services Inc	Administrator for Dixie B Conger #6848 Administrator for Bette Lynn Green	
645		American Pension Services Inc	Administrator for Joan Hutchinson #3947	
646	\$103,147.33	American Pension Services Inc	Administrator for David O Steffen #3919	
647	\$14,474.48	American Pension Services Inc	Administrator for Fred E Simonsen #3916	
648 650		American Pension Services Inc American Pension Services Inc	Administrator for Jeffrey J Degen #3889 Administrator for Howard K Jackman #3872	
657		American Pension Services Inc	Administrator for Judy K Allen #3519	
658	\$33,855.19	American Pension Services Inc	Administrator for Tracle Anderson #3518	
667		American Pension Services Inc	Administrator for Linda Christensen #6983	
670 672		American Pension Services Inc American Pension Services Inc	Administrator for Brady C Field #5519 Administrator for Judy K Anker #5518	
674-2		American Pension Services Inc	Adm, for Carol Edwards Bonar #10085	
677	\$18,446.96	American Pension Services Inc	Administrator for Gay L Searle #9496	
679		American Pension Services Inc	Administrator for Scott O Searle #9497	
683 684		American Pension Services Inc American Pension Services Inc	Administrator for Robin R Reynolds #3492 Administrator for Kevin Drollinger #9515	
685		American Pension Services Inc	Administrator for Robin R Reynolds #5339	
689		American Pension Services Inc	Administrator for Christopher N McIntyre	
690		American Pension Services Inc	Administrator for Royce B Thompson #5982	
692 696		American Pension Services Inc	Administrator for Marlo H Wilcox #5919	
697		American Pension Services Inc American Pension Services Inc	Administrator for Katherine N Laws #1193 Administrator for Allen W Todd #9711	
699-2	\$72,877.71	American Pension Services Inc	Adm. for Jonathan Steele Smith #11883	
700		American Pension Services Inc	Administrator for Sheri L Smith #5788	
701		American Pension Services Inc	Administrator for Reid M Cox #11862	
702 703		American Pension Services Inc American Pension Services Inc	Administrator for Randal F Davis #9792 Administrator for Timothy A Smith #5787	
705		American Pension Services Inc	Administrator for Larry Don Stevens #118	
706		American Pension Services Inc	Administrator for Julee A Davis #9793	
708		American Pension Services Inc	Administrator for Jacalyn Annette Steven	
710 712	\$10.007.52 \$41.731.57	American Pension Services Inc American Pension Services Inc	Administrator for Wesley McDonald #9818 Administrator for Troy G Watson #9874	
714		American Pension Services Inc	Administrator for Gary Brent Morgan	
718	\$97,686.20	American Pension Services Inc	Administrator for Randy E Gunderson #5729	
719		American Pension Services Inc	Administrator for Bette Lynn Green	
722 724		American Pension Services Inc American Pension Services Inc	Administrator for Michael A Burnett #5727 Administrator for Judy F Thompson #5703	
725		American Pension Services Inc	Administrator for M Ray Gardner #7919	
726		American Pension Services Inc	Administrator for Jerry Kinyon #7897	
727		American Pension Services Inc	Administrator for Mary Ellen Butler #787	
728 729		American Pension Services Inc American Pension Services Inc	Administrator for Beverly Clark #7829 Administrator for Michael Clark #7828	
730		American Pension Services Inc	Administrator for Dennis Frandsen #7732	
731	\$79,602.79	American Pension Services Inc	Administrator for Dennis Frandsen #7732	
732		American Pension Services Inc	Administrator for Gary A Sargent #7725	
733 734		American Pension Services Inc American Pension Services Inc	Administrator for Dianne Call #7722 Administrator for Barbara Milbum #7662	
736		American Pension Services Inc	Administrator for Catherine M Boyington	
737	\$21.716.47	American Pension Services Inc	Administrator for Chauncey Robert Boyington	
738		American Pension Services Inc	Administrator for Martin Fuliki #7541	
739		American Pension Services Inc American Pension Services, Inc	Administrator for Peggy M Seare #7511 Adm. for Allen G. Clements #7317	
741-2 743		American Pension Services, Inc.	Adm. for Alien G. Clements #7317 Administrator for Mark Bradshaw #7418	
748		American Pension Services Inc	Administrator for Daniel G Garbe #8385	
750	\$18,522.32	American Pension Services Inc	Administrator for Angela Smart #8474	
752		American Pension Services Inc	Administrator for Fave H Petersen #8508	
754-1 755		American Pension Services Inc American Pension Services Inc	Administrator for Glen Poll #8608 Administrator for Bruce Bybee #8644	
757		American Pension Services Inc	Administrator for Evelyn M Harris #11835	
758	\$22,569.71	American Pension Services Inc	Administrator for Lynn W Harris #11834	
759	\$60,191.34	American Pension Services Inc	Administrator for Claudia B Sanchez #7031	
760		American Pension Services Inc	Administrator for Benny L Sanchez #7030	

Exhibit B

In re: Dee Allen Randall; Case # 10-37546
Duplicate APS Claims Where the Victim Claim Amount Differs from the APS Claim Amount

Claim Amount for Plan Volling Purposes Claim # Claim Amount Craditor Name S12,372.01 476 S12,224.16 Gary Bird S228,053.41 A77 S22,065.41 Januales Silinear S12,224.17 S12,224.16 S12,224.17 S12,224.		·		
For Plan Volling Victim	Claim Amount			
Creditor Name S13.579.01 476		Victim	Victim	
\$226,065.41 477				Creditor Name
\$36,243.47 321 \$34,712.68 Dorothy R. Reses \$12,259.64 72 \$12,160.19 Fred & Vera Beckman \$578,272.76 516 \$578,272.78 Starley & Mary Kaye Smith \$111,572.00 Chris & Johanna (Dibson \$240,000.00 Philip Selander \$155,623.63 \$30.115,73.01 \$256,688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.688.68 \$255.600.000 S47 Chris Harvey \$3.251.39 \$4.588.47 Chris Harvey \$3.251.39 \$4.588.600.00 \$412 S66.500.00 Bran (Biben \$4.588.600.00 \$412 S66.500.00 S66.500.00 S66.500.00 S66.500.00 S66.500.00 S67.500.00 S68.500.00 S69.500.00 S69.50				
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\$34,251.18 510 \$28,334.03 Myren Iverson \$438,616,35 557 \$350,000.00 Boyd Call \$26,159.65 509 \$21,655.97 Anne Iverson	\$390,277.00	1060		
\$26,159,69 509 \$21,655.97 Anne Iverson	\$34,251,18	510	\$28,334.03	Myren Iverson
\$117.394.22 [295 \$97,019.75 Lorree Fames				
	\$117.394.22	295	\$97,019.75	Lorree Fames

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APS	APS		
Claim#	Claim Amount	Creditor Name	Creditor Address 1
763		American Pension Services Inc	Administrator for Gary A Bird #11822
764		American Pension Services Inc	Administrator for Janalee Stinger
765		American Pension Services Inc American Pension Services Inc	Administrator for Dorthy R Reese Administrator for Vera Ann Beckman
767 768		American Pension Services Inc	Administrator for Stanley B Smith
769	\$4,301.95	American Pension Services Inc	Administrator for Johanna M Gibson #1179
776		American Pension Services Inc	Administrator for Phillip S Selander
778 781		American Pension Services Inc American Pension Services Inc	Administrator for Geri L Alred #4052 Administrator for Kenneth D Reber
782		American Pension Services Inc	Administrator for Karl A Janson #5884
783		American Pension Services Inc	Administrator for Chris Harvey #11732
784 785	\$3,251.93 \$21,806.97	American Pension Services Inc	Administrator for Jessica M Harvey #1173 Administrator for Aaron A Soboloski #116
786		American Pension Services Inc American Pension Services Inc	Administrator for Brent Gibson #5875
789		American Pension Services Inc	Administrator for Earl B Willoughby
791		American Pension Services Inc	Administrator for Joye H Willoughby
793 794		American Pension Services Inc American Pension Services Inc	Administrator for Pam Stagg #9045 Administrator for Tori H Howe #11665
795-2		American Pension Services Inc	Administrator for William V Bate #9208
797	\$108,364,07	American Pension Services Inc	Administrator for Susan A Bell #11626
802		American Pension Services Inc	Administrator for Denice Osborne #9301
804 805		American Pension Services Inc American Pension Services Inc	Administrator for Keith R Tweedie #9353 Administrator for Alice C Tweedie #9355
806-1	\$39,993,75	American Pension Services Inc	Administrator for Mary Lou Carroll #9430
809	\$49,346.08	American Pension Services Inc	Administrator for Susan Bybee #8645
812 818	\$77,730,17 \$17,561,05	American Pension Services Inc American Pension Services Inc	Administrator for Eric Leonard Hays #8725 Administrator for David S Clark #8159
819		American Pension Services Inc	Administrator for Melanie Adair Clark #8160
820	\$58,588.41	American Pension Services Inc	Administrator for Melvin J Christensen #8186
821		American Pension Services Inc	Administrator for Robert Minister #8756
822 823		American Pension Services Inc American Pension Services Inc	Administrator for Ray A Peek #8792 Administrator for Chris Leatherman #8807
826		American Pension Services Inc	Administrator for H Taylor Thayne
829-2	\$15,532.44	American Pension Services Inc	Administrator for Laura J Doty #6739
833		American Pension Services Inc American Pension Services Inc	Administrator for Jimmle B Hughes Administrator for Leon Reed Conger
834 835		American Pension Services Inc	Administrator for Gerald Clive Nichol
837		American Pension Services Inc	Administrator for Gordon V. Christensen
843		American Pension Services Inc	Administrator for Dorothy H Nielson
844 851		American Pension Services Inc American Pension Services Inc	Administrator for Jean Kendeli Condie Administrator for Gary A Sargent #7725
852		American Pension Services Inc	Administrator for Wayne C Hansen #6537
853	\$23,534.18	American Pension Services Inc	Administrator for Van Gibson #6528
854 855		American Pension Services Inc American Pension Services Inc	Administrator for Joshua D Gibson
859		American Pension Services Inc	Administrator for Mary Lynne Sargent #6250 Administrator for Richard K Brown #5876
860		American Pension Services Inc	Administrator for Scott Longhurst #7269
861		American Pension Services Inc	Administrator for Nancy A Crowl #7246
862 863		American Pension Services Inc American Pension Services Inc	Administrator for William D Crowl #7245 Administrator for Jennifer E Jolley
864		American Pension Services Inc	Administrator for Wade White
865		American Pension Services Inc	Administrator for Paul Elias Adams #7053
866		American Pension Services Inc	Administrator for Chris J Fonnesbeck
868-1 871		American Pension Services Inc American Pension Services Inc	Administrator for Victoria Elizondo Administrator for Geri L Alfred #4052
873		American Pension Services Inc	Administrator for Gloria J Childs #5839
874		American Pension Services Inc	Administrator for James Terry Brown #5819
876 878		American Pension Services Inc American Pension Services Inc	Administrator for Steven D Zimmerman #6326 Administrator for Cindy P Fonnesbeck #6307
879		American Pension Services Inc	Administrator for Armin R Fuchs #6203
881	\$9,720,15	American Pension Services Inc	Administrator for Dale Curtis #6162
886 887	\$215,367.80 \$137.361.05	American Pension Services Inc American Pension Services Inc	Administrator for Wiater B Subweeks #6146 Administrator for Beverly Anne Buckway-Rosales #6100
887 889-2		American Pension Services Inc	Administrator for Margo L Stratton #8038
890	\$340,212.34	American Pension Services Inc	Administrator Jewel H Christensen #10427
893	\$55,008,72	American Pension Services Inc	Administrator Gary Bennett #10564
896	\$59,264.21 \$58,786,53	American Pension Services Inc. American Pension Services Inc.	Admin for Diane K Minchey #11282 Admin for Kenneth E Seamons #11296
897 899		American Pension Services Inc.	Admin for Lisa Weaver #11325
900	\$57,845.07	American Pension Services Inc.	Admin for Susan D Teichert #11387
901	\$334,512.47	American Pension Services Inc.	Admin for Gwen D Hayes #11438
902 903		American Pension Services Inc. American Pension Services Inc.	Administrator Lynn H Shaw #10635 Admin for Pauline R Thompson #11478
905		American Pension Services Inc.	Admin for Ray M Child #11479
907	\$35,364.50	American Pension Services Inc.	Admin for Merlin K Clark #11485
908	\$40,501.73	American Pension Services Inc	Administrator Cecilia Salazar #10730
910-2 911		American Pension Services Inc. American Pension Services Inc.	Administrator Christine Oss #10733 Admin for Brent C Bates #11497
911		American Pension Services Inc.	Administrator Junnie E Shiotani #10734
914	\$128,352,28	American Pension Services Inc	Administrator for Beverty A Benjamin #8156
915	\$21,390.72	American Pension Services Inc.	Admin for Stephen Eden #11547
919 921		American Pension Services Inc American Pension Services Inc	Administrator for C William Bacon #8194 Administrator Myren L Iverson #10740
922		American Pension Services Inc	Administrator for Boyd Call #8234
923	\$26,159,69	American Pension Services Inc	Administrator Anne E Iverson #10741
924	\$117 394 22	American Pension Services Inc	Administrator for Loree D Fames #8289

Exhibit B

In re: Dee Allen Randall; Case # 10-37546 Duplicate APS Claims Where the Victim Claim Amount Differs from the APS Claim Amount

<u></u>			
	1		
Claim Amount			
for Plan Voting		Victim	
Purposes	Claim #	Claim Amount	
\$55,050.19			Edwin L. and Billie Susan Eggett
573,559,75		\$/3,559./5	Bret Tolson
\$55,050.19			Edwin L. and Billie Susan Eggett
\$55,050,19			Edwin L. and Billie Susan Eggett
\$37,657,20 \$123,155,96	1000	\$116,495.75	Dianne Call
\$59,734.81	1000	\$48,776.51	Boyd Call
			Paul Haas
\$509,079.79 \$222,867.16		\$439,806,91	Kyle Peterson
\$5,280.40			Chad Bywater
\$178,052.08			Alan & Lorraine Gaufin
\$108,897.36			Mark & MaryAnn Jorgensen
\$108,897.36			Mark & MaryAnn Jorgensen
\$108,897.36			Mark & MaryAnn Jorgensen
\$178,052.08			Alan & Lorraine Gaufin
\$108,897.36			Mark & MaryAnn Jorgensen
\$11,502.85			Kaycie Deem
\$154,628.00			David Owens
\$24,394,29			Paul F.Pritchett
\$6,602.10	880		Nathan & Kaycie Deem
\$20,983,72			Gordon & Shelley Turnbow
\$43,919.76			Douglas & Karen Firkins
\$11,157.20			Chris & Johanna Gibson
\$112,389.04		\$112,389.04	
\$94,112.00	128	\$88,924,73	Jody & Gennifer Rawlings
\$59,541.88			Gennifer Rawlings
\$33,976.98	305	\$33,976.98	Michael Davis IRA
\$24,914.54		\$24,914,54	Lisa A. Davis IRA
\$240.040.22		\$240,040.22	W. Lane Harrison
\$95,674.90		\$95,674.90	Suzanne Harrison
\$7,110.55	572	\$6,853.53	Georgia E. Heler
\$6,480.91	571		Herman Jack Heier
\$55.050.19			Edwin L. and Billie Susan Eggett
\$43,919.76			Douglas & Karen Firkins
\$66,021,17			Bonnie Brinton
\$50,572.89			Thomas Alan Condie
\$146,528,96		\$122,949.59	
\$2,013.41			Dixie Stucki
\$105,383,17			Kenneth Bergenthal
			Kenneth Bergenthal
\$29,478.33		\$29,478.33	Kennion & Jennifer Jolley
\$64,612.86			Kerry & Shelly McCloud
\$20,102.30			Dixle Stucki
\$54,975,72			Randy Guest
\$25,335,47	1000		Kathy Erdmann
\$178,293.51	1066		Jack David Hatch Revocable Trust
\$38,744.54			Paul Wunderlin Kathryn Grimes
\$39,306.72		\$39,306.72	Debra Dorius
\$314,709.05 \$207,903,42			Joseph E. Peterson
\$260,000.00			C Lorenzo Pope
\$276,853.83		\$276,853.83	
\$1,250,000.00			Mike & Dorothy Burnett
\$299,363.51	674-1	\$233,380,53	
\$12,368.81		\$10 339 76	Eldon C. Romney
\$477,574.12			R. Ted McBride
\$132,421.26			Daniel Clegg
\$54,975,72		\$43,781.75	Randy Guest
\$35,770.76	1072		Richard & Peggy Seare
\$19,611,23		\$19,611.23	
\$308,115.17	301	\$308,115.17	Jeff & Lori Atkin
\$308,115,17			Jeff & Lori Alkin
\$89,990.92			Joseph & Peggy Peterson
\$31,938.15			Peggie A. Fern
			· · · · · · · · · · · · · · · · · · ·

APS	APS	Caraltina Nama	On the state of	
Claim#		Creditor Name	Creditor Address 1	
926-2 927		American Pension Services Inc American Pension Services Inc	Administrator Edwin L Eggett #10809 Administrator for Bret P Tolson	
928-2		American Pension Services Inc	Administrator Edwin L Eggett #10810	
929-2		American Pension Services Inc	Administrator Billie Susan Eggett #10812	
933		American Pension Services Inc	Administrator for Dianne Call #8365	
934		American Pension Services Inc	Administrator Earl Joseph Law #10971	
935	\$59,734.81	American Pension Services Inc	Administrator for Boyd Call #8364	
936		American Pension Services Inc	Administrator Paul F. Haas Jr #10982	
939		American Pension Services Inc	Administrator Kyle D Peterson #12220	
942		American Pension Services Inc.	Admin for Chad Alan Bywaler #11142	
943 944		American Pension Services Inc. American Pension Services Inc.	Administrator for Alan Gaufin #8383 Admin for Mark LaVon Jorgensen #11170	
945		American Pension Services Inc.	Admin for Mark LaVon Jorgensen #11171	
946		American Pension Services Inc.	Admin for Mark LaVon Jorgensen #11172	
947		American Pension Services Inc	Administrator for Lorraine Gaufin #8384	
948		American Pension Services Inc.	Admin for Mary Ann Jorgensen #11173	
949	\$11,502.85	American Pension Services Inc.	Admin for Kaycle Deem #11250	
950		American Pension Services Inc.	Admin for David J Owens #11240 ·	
951		American Pension Services Inc.	Admin for Paul Pritchett #11272 .	
952		American Pension Services Inc.	Admin for Nathan Deem #11251 .	
954		American Pension Services Inc	Administrator Gordan Ray Tumbow #12251	
955 956		American Pension Services Inc American Pension Services Inc	Adm. Douglas Clayton Firkins #12258 Administrator Johanna M Gibson #12276	
957		American Pension Services Inc	Administrator Craig Duane Steel #12322	
958		American Pension Services Inc	Administrator Jody B Rawings #12351	
959		American Pension Services Inc	Adm. Gennifer Wallace Rawlings #12352	
961		American Pension Services Inc	Administrator Michael R Davis	
84111-23		American Pension Services Inc	Administrator Lisa A Davis #12069	
963		American Pension Services Inc	Adm. William Lane Harrison #12109	
964		American Pension Services Inc	Administrator SuzAnne Harrison #12110	
966		American Pension Services Inc	Adm. Georgia Earlene Heier #12164	
967 968-2		American Pension Services Inc American Pension Services Inc	Adm. Herman Jack Jess Heier #12165 Administrator Billie Susan Eggett #10811	
970		American Pension Services Inc	Administrator for Douglas Clayton Firkins #6516	
972		American Pension Services Inc	Administrator for Bonnie Brinton #6491	
975		American Pension Services Inc	Administrator for T Alan Condie #6465	
977		American Pension Services Inc	Administrator for Kent White #6444	
978		American Pension Services Inc	Administrator for Dixie M Stucki #6442	
979		American Pension Services Inc	Administrator for Kenneth Bergenthal #6433	
980		American Pension Services Inc	Administrator for Kenneth Bergenthal #6433	
981		American Pension Services Inc	Administrator for Kennion D Jolley #6428	
982 983		American Pension Services Inc American Pension Services Inc	Administrator for Kerry McCloud #6368 Administrator for Dixie M Stucki #5442	
991		American Pension Services Inc	Administrator for Randy R Guest #4135	
993		American Pension Services Inc	Administrator for Kathy Erdmann #4005	
994		American Pension Services Inc	Adm. for Jack David Hatch #10059	
997-2		American Pension Services Inc	Adm. for Paul D Wunderlin #10230	
998-2		American Pension Services Inc	Administrator for Kathryn Grimes #10231	
999		American Pension Services Inc	Adm. for Deborah Anne Dorius #10256	
1000		American Pension Services Inc	Adm. for Joseph E. Peterson #4236	
1002		American Pension Services Inc	Administrator for C Lorenzo Pope #11101	
1004 1015	\$139,022.74	American Pension Services Inc American Pension Services Inc	Administrator for Allan G Clements #7317 Administrator for Michael A Burnett #5727	
1017		American Pension Services Inc	Administrator for Carol Edwards Bonar #10085	
1026		American Pension Services Inc	Adm. Eldon C Romney #4159	
1030		American Pension Services Inc	Adm. for R Ted McBride #4150	
1031		American Pension Services Inc	Adm. Daniel W Clegg #4137	
1032	\$54,975.72	American Pension Services Inc	Adm. Randy R Guest #4135	
1040		American Pension Services Inc	Adm. for Richard A Seare #4096	
1043		American Pension Services Inc	Adm. for Aaron D Evans #4086	
1045		American Pension Services Inc	Adm. for Lori A Alkin #4054	
1046 1052		American Pension Services Inc	Adm. for Jeff Alkin #4049 Adm. for Peggy A Peterson #4238	
		American Pension Services Inc		

Exhibit C

In re: Dee Allen Randall; Case # 10-37546
APS Proofs of Claim for which There Is No Corresponding Victim Claim

			T
Claim #	Claim Amount	Creditor Name	Credito Address 1
185	\$18,209.79	American Pension Services, Inc	Administrator for Kirk Terry #6957
186	\$18,134.74	American Pension Services, Inc	Administrator for Dixie Terry #6958
187	\$18,209.79	American Pension Services, Inc	Administrator for Kirk Terry #6957
322-2	\$154,318.84	American Pension Services Inc.	Ray D. Reese
591	\$46,104.23	American Pension Services Inc	Administrator for Dixie Vaughn #3541
601	\$23,299.17	American Pension Services Inc	Administrator for Kevin W Swenson #5933
602	\$57,694.90	American Pension Services Inc	Administrator for Marlene M Carroll #592
604	\$17,668.06	American Pension Services Inc	Administrator for Jeffrey Gordan Willmor
625	\$18,894.96	American Pension Services Inc.	Administrator for Rebecca S McCarty #558
626	\$5,983.04	American Pension Services Inc.	Administrator for Amy O Ellis #5582
627	\$3,450.16	American Pension Services Inc.	Administrator for Gary R Ellis #5581
636	\$87,283.33	American Pension Services Inc	Administrator for Monette E Van Dame #6854
638	\$44,718.78	American Pension Services Inc	Administrator for Hyrum G Kunzler #6886
640	\$15,371.03	American Pension Services Inc	Administrator for James W Murray #3973
651	\$7,550.10	American Pension Services Inc	Administrator for Martha Lou Bray #3758
660	\$146,565.92	American Pension Services Inc	Administrator for Blane W Wilson #9673
664	\$18,134.74	American Pension Services Inc	Administrator for Dixie Terry #6958
673	\$6,681.94	American Pension Services Inc	Administrator for Andrea C Stuart #5345
675	\$6,761.81	American Pension Services Inc	Administrator for Richard W Stuart #5344
682	\$6,761.81	American Pension Services Inc	Administrator for Richard W Stuart #5344
686	\$9,499.47	American Pension Services Inc	Administrator for Gretel Patch #5818
687	\$24,443.49	American Pension Services Inc	Administrator for Victor H Wright #3456
693	\$141,253.00	American Pension Services Inc	Administrator for Carol C. Johnson #9653
694	\$13,091.63	American Pension Services Inc	Administrator for Paula J Marine #3338
713	\$36,331.26	American Pension Services Inc	Administrator for Genie Carver #5738
715	\$438,620.67	American Pension Services Inc	Administrator for Neal Green #7998
717	\$9,872.59	American Pension Services Inc	Administrator for Bevan D Killpack
720	\$21,392.81	American Pension Services Inc	Administrator for Bevan D Killpack
721	\$18,209.79	American Pension Services Inc	Administrator for Kirk Terry #6957
723	\$51,797.58	American Pension Services Inc	Administrator for Thomas D Provstgaard
735	\$115,237.75	American Pension Services Inc	Administrator for Judy Goad #7647
742	\$223,344.81	American Pension Services Inc	Administrator for Linda A Christiansen
749	\$54,799.38	American Pension Services Inc	Administrator for James H Harvey #8395
753		American Pension Services Inc	Administrator for Ronald Dion Rebalkin #8532
761	\$83,084.68	American Pension Services Inc	Administrator for Wade Lemon # 11832
766	\$4,424.34	American Pension Services Inc	Administrator for Chris James Gibson #11
770		American Pension Services Inc	Administrator for Roy Craft #3657
775		American Pension Services Inc	Administrator for Mathew S. Thompson #11
777	\$12,725.58	American Pension Services Inc	Administrator for Betty J Marcus #11750
780	\$154,318.84	American Pension Services Inc	Administrator for Ray Don Resse #11734
790		American Pension Services Inc	Administrator for Madean Lemon #11833
792	\$36,497.42	American Pension Services Inc	Administrator for Matthew Vincent #11667

Exhibit C

In re: Dee Allen Randall; Case # 10-37546
APS Proofs of Claim for which There Is No Corresponding Victim Claim

Claim #	Claim Amount	Creditor Name	Credito Address 1
796	\$16,538.58	American Pension Services Inc	Administrator for Joy Stambaugh #9247
798	\$7,845.79	American Pension Services Inc	Administrator for Annette E Poulsen
800	\$14,569.73	American Pension Services Inc	Administrator for Melvin J Poulsen
801	\$16,278.51	American Pension Services Inc	Administrator for Peggy R Huft #9299
803	\$32,392.14	American Pension Services Inc	Administrator for Thomas A Graham #9302
811	\$238,906.04	American Pension Services Inc	Administrator for Darnel O Tippetts #8658
825	\$130,558.37	American Pension Services Inc	Administrator for Birdie E Higinbotham
830	\$63,703.52	American Pension Services Inc	Administrator for Marilyn Steinmetz
837	\$56,111.49	American Pension Services Inc	Administrator for Gordon V. Christensen
840	\$36,709.52	American Pension Services Inc	Administrator for Vicki Lynne
841	\$22,883.78	American Pension Services Inc	Administrator for Tami C Hocker #6619
842	\$110,422.63	American Pension Services Inc	Administrator for Dennis Wells #6202
845	\$59,946.68	American Pension Services Inc	Administrator for Paul E Taylor #6560
846	\$372,986.88	American Pension Services Inc	Administrator for Clarence Edgar
847	\$4,276.60	American Pension Services Inc	Administrator for Freedom A Kezos #6552
848	\$9,399.11	American Pension Services Inc	Administrator for James Kevin
849	\$14,432.34	American Pension Services Inc	Administrator for Wayne Daniel
856	\$30,170.35	American Pension Services Inc	Administrator for Larry Sorensen #7330
857	\$56,855.70	American Pension Services Inc	Administrator for Patricia A Clemente
875	\$56,354.20	American Pension Services Inc	Administrator for Richard P Hackler #5805
877	\$53,235.84	American Pension Services Inc	Administrator for Brett S Savage #6248
888	\$20,371.63	American Pension Services Inc	Administrator for Kurt Quakenbush #8033
891	\$40,928.52	American Pension Services Inc	Administrator Shayne J Dorotik #10428
894	\$94,523.82	American Pension Services Inc	Administrator Kent Bladen #10626
895	\$50,675.80	American Pension Services Inc	Administrator Christine M Bladen #10627
904	\$3,375.75	American Pension Services Inc	Administrator Lindsay Burnett #10658
906	\$57,068.88	American Pension Services Inc	Administrator for Julie Ann Ryan #8040
909	\$36,956.99	American Pension Services Inc.	Admin for Grant Reid Nelson #11499
912	\$80,792.18	American Pension Services Inc	Administrator for Kathleen H Hansen #8069
918	\$67,902.13	American Pension Services Inc.	Admin for Colleen B Tolley #11341
920	\$180,562.37	American Pension Services Inc	Administrator for Kenneth Orton #8215
925	\$16,519.76	American Pension Services Inc	Administrator Jed Eugene Smith #10771
931	\$15,934.88	American Pension Services Inc	Administrator Bryan Hull #10891
932	\$45,039.90	American Pension Services Inc	Administrator Season Hull #10892
937	\$36,073.39	American Pension Services Inc	Adm. Trudie Pauline Peterson #12219
940	\$119,416.67	American Pension Services Inc.	Admin for Barry R Sorensen #11123
941	\$7,990.08	American Pension Services Inc.	Admin for Chad McBride #11051
960	\$4,889.91	American Pension Services Inc	Administrator Shane Hansen #12371
969	\$91,357.39	American Pension Services Inc	Administrator for Lovel B Young #6517
971	\$9,508.86	American Pension Services Inc	Administrator for Anne M Gate #6500
974	\$4,797.30	American Pension Services Inc	Administrator for Jefferson T Dunford #6480
976	\$1,396.09	American Pension Services Inc	Administrator for Vicki Ovard Condie #6451

Exhibit C

In re: Dee Allen Randall; Case # 10-37546
APS Proofs of Claim for which There Is No Corresponding Victim Claim

Claim #	Claim Amount	Creditor Name	Credito Address 1
996	\$104,380.83	American Pension Services Inc	Adm. for Lisa LaVon Winter #10109
1003	\$27,076.72	American Pension Services Inc	Administrator for Russel Paul Allen #10106
1021	\$113,545.90	American Pension Services Inc	Administrator for J Shane White #4194
1025-2	\$32,148.50	American Pension Services Inc	Adm. for Jennifer Lynn Lynn #10636
1047	\$8,882.89	American Pension Services Inc	Adm. for Kent L Vallace #4010
1048	\$42,482.74	American Pension Services Inc	Adm. for Eva Lorene Bullock #5536
1049	\$124,019.85	American Pension Services Inc	Adm. for Elmer R Bullock #5535
1050	\$219,458.52	American Pension Services Inc	Adm. for Craig Case #4264
1051	\$13,726.78	American Pension Services Inc	Adm. for Reuben Simonsen #4244

Exhibit D

In re: Dee Allen Randall; Case # 10-37546 Victim Claims that Were Waived through Settlements with the Trustee

Claim Amount	Victim	Victim	
Purposes	Claim #	Claim Amount	Creditor Name
\$72,181.50	324-2	\$72,181.50	Todd & Tamara Simons
\$112,270.10	231	\$112,270.10	Conrad O.Taysom
\$112,270.10	231	\$112,270.10	Conrad O.Taysom
\$72,181.50	324-2	\$72,181.50	Todd & Tamara Simons
\$160,506.81	325	\$160,506.81	Rick & Connie Haddon
\$26,400.90	575	\$21,965.34	Dale Parker
\$21,609.39	150	\$17,300.00	Brent Wolf
\$39,316.28	154	\$39,316.28	Wayne Hammond
\$251,707.00	537	\$251,707.00	David Nielson
\$103,138.39	824-2	\$103,138.39	Marguerite Crockett
\$197,241.39	135	\$139,145.04	G. Fredric Davis
\$69,292.00	133	\$59,737.56	Cheryl F. Davis

APS	APS		
Claim #	Claim Amount	Creditor Name	Creditor Address 1
641	\$17,408.64	American Pension Services Inc	Administrator for Tamara L Simons #3954
643	\$19,314.07	American Pension Services Inc	Administrator for Conrad Taysom #6238
230-2	\$71,398.84	American Pension Services, Inc	Adm. for Conrad Taysom #6238
644	\$32,858.37	American Pension Services Inc	Administrator for Todd D Simons #3955
653	\$69,492.75	American Pension Services Inc	Administrator for Rick Haddon #3672
656	\$26,400.90	American Pension Services Inc	Administrator for Dale Parker #3527
691	\$21,609.39	American Pension Services Inc	Administrator for Brent K Wolf #3393
787	\$37,724.42	American Pension Services Inc	Administrator for Wayne E Hammond
788	\$130,326.97	American Pension Services Inc	Administrator for David L Nielsen #3425
824-1	\$35,109.47	American Pension Services Inc	Administrator for Marguerite Crockett
827	\$197,241.39	American Pension Services Inc	Administrator for G Fredric Davis
858	\$69,292.00	American Pension Services Inc	Administrator for Cheryl F Davis
652	\$28,930.85	American Pension Services Inc	Administrator for Lesley B Walker #3718
654	\$33,240.53	American Pension Services Inc	Administrator for Dean Powell #3606
1024	\$43,350.58	American Pension Services Inc	Adm. Deborah H Carroll #4176
1033	\$35,565.51	American Pension Services Inc	Adm. Diane D Probst #4098